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## **DECISION OF SIGN OFF PREMATURE BASED ON AUDIT RISK AND TIME BUDGET PRESSURE BY THE PUBLIC ACCOUNTANT FIRMS IN EAST KALIMANTAN**

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### **ABSTRACT**

*Based on the urgency of the professional auditor in providing the auditor's opinion in East Kalimantan, some previous researchers state that time budget pressure has a significant and positive effect on sign off premature, and audit risk has a positive and significant effect on the sign off premature, then the auditor will take highest audit risk if doing premature termination of the audit procedures. This study surveys the 45 perpetrators of the practice of public accounting in the province using technical analysis regression. The results showed that the risk of audit and time budget pressure have a significant and positive effect on the decision sign off premature, because it indicates any misstatement of the auditor for audit risk information. Thus, this condition can speed up the decision of premature sign off.*

**Key words:** Sign Off Premature Decision, Risk Audit, and Time Budget Pressure.

## **KEPUTUSAN SIGN OFF PREMATURE BERDASARKAN RISIKO AUDIT DAN TIME BUDGET PRESSURE OLEH BEBERAPA PRAKTIK AKUNTAN PUBLIK DI KALIMANTAN TIMUR**

### **ABSTRAK**

*Berdasarkan urgensi auditor yang profesional dalam memberikan opini auditor di Kalimantan Timur, beberapa peneliti sebelumnya menyatakan bahwa time budget pressure berpengaruh positif dan signifikan terhadap premature sign off, dan risiko audit memiliki pengaruh positif dan signifikan terhadap premature sign off, selanjutnya bagi auditor akan mengambil risiko audit tertinggi jika melakukan penghentian premature atas prosedur audit. Penelitian ini melakukan survei pada 45 pelaku praktik akuntan publik di Kalimantan Timur dengan teknis analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa risiko audit dan time budget pressure berpengaruh positif dan signifikan terhadap keputusan premature sign off, karena auditor mengindikasikan terjadinya salah saji informasi untuk risiko audit sehingga kondisi ini mempercepat keputusan premature sign off.*

**Kata Kunci:** Sign Off Premature Decision, Risk Audit, and Time Budget Pressure.

## INTRODUCTION

It is obvious that audit of financial statements is necessary, especially for a company incorporated in an open limited Liability Company. This is also as indicated by the main company in East Kalimantan engaged in the mining and wood processing. The business entity is managed by the management appointed by the shareholders as owners of the company and they are accountable to the funds entrusted to them. The shareholders also keep an accountability management in the form of financial statements audited by an independent public accountant.

All financial statements prepared by management are their responsibility. These are audited by an independent third party or the external auditor. Being independent is due to some aspects as the following.

First, the difference in interest between the company's management and outside parties lead to the need for a credible third party. Second, because of the financial statements may contain errors, either intentional or unintentional. Third, the financial statements have been audited and received unqualified opinion, expected financial statement users can be confident that the financial statements are free of material misstatement and presented in accordance with generally acceptable accounting principles (Widiastuty and Febrianto 2003).

The budget on the tight time of the audit can lead auditors to feel having a pressure in performing audit procedures. This is due to the imbalance between the available times to the time required to complete the audit task, and furthermore these conditions can encourage auditors to act audit quality reduction behaviors (Reduced Audit Quality/RAQ) (Seiler and Kelley 1982).

The earlier termination of the audit procedures normally is performed in the situation of premature by the auditors in auditing while they are being faced with a situation where the pressure they have for the audit within the time allocated with very short time. They do the audit before completing one or more of the required audit procedures arising from time budget pressure.

Time budget pressure requires the auditor to complete a job immediately. Shapeero et al. (2005) in Indarto (2011) suggests that with the increase of budget pressure, the practice of premature termination of the audit procedures will increase either. When the auditor wants a low risk of detection which means the auditor wants all the evidence collected in order they can detect material misstatements. Proof material can detect any material misstatement then it required amount of evidence with more and more number of procedures as well. Thus, when high- risk audit, the auditor should perform audit procedures more so the possibility of making a premature termination of the audit procedures will be higher as well (Weningtyas et al. 2007).

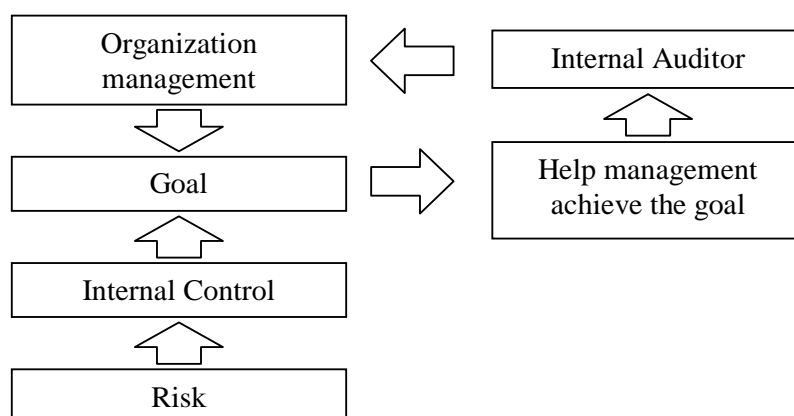
Premature decision of auditor's signs off is on the public accounting firm in East Kalimantan. Consideration of an auditor's professional judgment is affected by the auditor's perception themselves. When the auditor determined that materiality is attached to an audit procedure is low, there exists a tendency for auditors to ignore the audit procedures. Abandonment is done because the auditor considers if found misstatement of the implementation of audit procedures, the value is not material so it does not affect any opinion of the audit.

## THEORETICAL FRAMEWORK AND HYPOTHESIS

The risk, in general, according to Supono et al. (2007) is an event or condition related to obstacles during someone to achieve goals. Understanding the risks associated with "the purpose", is that when there are no goals set then there is no risk that must be faced. So, if the purpose of the internal auditor is to support the achievement of agency goals set, the internal auditor in the audit assignment must also consider all the risks that may be faced by the organization in order to achieve its objectives. Recognizing this risk for the internal auditors can provide feedback to the audited so as to minimize the impact of risk audit. The theoretical framework can be described as follows (see Figure 1).

The auditor's professional attitude in

**Figure 1**  
**Theoretical Framework**



East Kalimantan is expected by many people that they are able to increase the confidence in the consideration and the opinion given. Therefore, a key demand of professionalism is that someone who works as an external auditor. In the audit work, the auditor cannot be separated from one process, namely Risk Audit Determination. Audit Risk existence is recognized in the statement of the financial statements that the auditor obtain standardized form that they get "reasonable assurance" whether the financial statements are free of material misstatement. According to SA Section 312 Audit Risk and Materiality in Audit, "Audit Risk is the risk that in the case of auditors, without realizing it, as they should not modify the opinion, the financial statements contain a material misstatement" (Indonesian Institute of Accountants 2001).

The auditor should plan the audit so that audit risk can be limited to a low level, which according to his professional judgment, is adequate to express an opinion on the financial statements (Wilson and Grimlund 1990). Audit risk can be determined in qualitative and quantitative measures. From the above, it is clear that the determination of audit risk considerations is important in the process of auditing an entity. Affect the amount of audit risk in determining the audit procedures performed. For that amount of risk, it needs to be measured properly, not too low and not too high as well.

In determining the amount of risk of an audit, it is necessary to first understand the

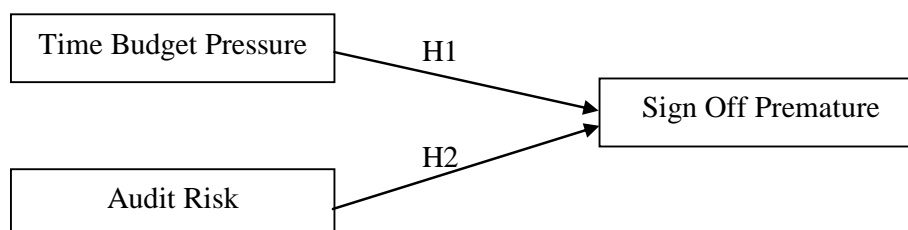
ins and outs of auditing. Determination of audit risk can not be determined at random. However, when examined more deeply, the determination of audit risk is not solely based on knowledge of auditing. There are other variables that also determine the considerations in determining the audit risk, namely the introduction of Self Awareness, Self Regulation, motivation, Empathy, and social skills or often referred to as emotional intelligence.

Chow and Rice (1982) stated that the innate academic ability, grades, and graduation prediction of higher education do not predict how well someone after work or how high the success he achieves in life. Instead of it, he stated that a set of specific skills such as empathy, self-discipline, and initiative were able to distinguish successful people from those who excel mediocre sense than intelligence that can affect the success of the work. Mitchell, Sikka and Willmott (1991) did not polarize intellectual intelligence and emotional intelligence, but tried to find a balance between emotion and reason.

### Identify the Problem

Theoretically as in the background of the research, there exists a problem whether the auditors in public accounting firm in East Kalimantan rely on the expertise knowledge to make decisions of prematurely sign off, based on the Time Budget Pressure, or whether there is indication of misstatements in the financial statements, or known by consideration of audit risk.

**Figure 2**  
**Research Model**



### Research Methods

Primary data are used and they are collected by survey method by using written questions distributed to the respondents. The research objects used are the public accounting firms in East Kalimantan with the aim of the study was to determine the effect of time budget pressure and the risk of audits on the behavior of premature sign off by using the technique of multiple regression analysis.

The data are collected from the responses to questionnaires from respondents were visited directly. The Primary data collection technique with survey method is the method of collecting primary data using written questions and deploy directly to the respondents. Firm was given each questionnaire according to the number of auditors who work in the Public Accounting Firms (KAP).

The population was the independent auditors who worked in the Public Accounting Firm (KAP) located in East Kalimantan. Sampling criteria are not restricted by the auditor's office on KAP (partner, senior, or junior auditor) so that all auditors who work in East Kalimantan KAP can be included as respondents.

### Research Hypothesis

The findings by Andi Taufik Qurrahman and Andi (2012), Indarto (2011), Simanjuntak (2008), Heriningsih (2012), Suryanita and Hanung (2007) and (Weningtya, et al. 2006) argue that audit risk has a positive influence and significant impact on the premature sign off. However, in contrast to the results of research studies Faith et al. (2011) which showed that the risk of an audit does not have a significant effect on premature termination sign off. This difference is caused by the respondent's perception of the level of audit

risk considerations which are terminated.

The condition of time budget pressure has a significant and positive effect on premature sign off. This is in line with the findings by Raghunathan (1991), Taufiq Qurrahman and Andi (2012), Mutia et al. (2010), Indarto (2011), Heriningsih (2012), Suryanita and Hanung (2007), and Sososutikno (2003). However, they are different from that by Iman et al. (2011) and Basuki and Krishna (2006) that show that Time budget pressure does not significantly affect premature sign off. Based on these evidences, a hypothesis is raised Time Budget Pressure or risk audit determines the decision premature sign off on a public accounting firm in East Kalimantan. Thus, the research model is presented in Figure 2.

## DATA ANALYSIS AND DISCUSSION

### Description of Technical Analysis

#### a. Time Budget Pressure

Time budget pressure (X1) is the lack of time to carry out audit tasks, the emergence of distance or lapse of time between the completion of the audit contract and a completion time of the audit. The instrument used to measure the variables (X1) using 2 statement items to measure the respondents' perceptions. The items are regarding the influence of time budget pressure using a five-point Likert scale by asking respondents such as to indicate a choice between strongly disagree to strongly agree with the statement as they proposed. The results of descriptive statistics on the variable of time budget pressure are presented in Table 1. The most dominant respondents agree and strongly agree, showing that the time budget pressure needs to be done while only eight respondents disagreed and quite agree.

**Table 1**  
**Time Budget Pressure**

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly disagree	1	.5	2.3	2.3
Disagree	4	2.0	9.3	11.6
Quite agree	3	1.5	7.0	18.6
Agree	26	12.9	60.5	79.1
Strongly Agree	11	4.5	20.9	100.0
Total	45	21.4	100.0	

Source: Processed data by SPSS V 20.0 (2013).

**Table 2**  
**Audit Risk**

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly disagree	3	1.5	7.0	7.0
Disagree	4	2.0	9.3	16.3
Quite agree	1	.5	2.3	18.6
Agree	24	11.9	55.8	74.4
Strongly Agree	13	5.5	25.6	100.0
Total	45	21.4	100.0	

Source: Processed data by SPSS V 20.0 (2013).

The questions are dealing with the indicators as the following:

1. About the limited time of the audit period based on the contract of the audit in the audit process which is not yet completed.
2. The limited budget supports the cost of the audit and examines the extent of control and audit processes.

This variable is measured using a Likert scale of 1 to 5 points. The answers are used to measure the level of audit procedure termination which will be done by the auditor. Answers were scored 1 (disagree), 2 (quite disagree), 3 (quite agree), 4 (agree), 5 (strongly agree).

#### **b. Audit risk**

Audit risk is the prediction of the obligations arising out of the auditor's prediction towards a few posting after completion of the audit. Audit risk in terms of the auditor is not able to modify their opinions as appropriate to the financial statements contain material misstatements. Instruments to measure variables (X2) using the 5 item statements to measure the respondents' perceptions about the effect of

audit risk with five- point Likert scale by asking respondents indicate a choice between strongly disagree to strongly agree and the statement proposed. The results of Descriptive statistics of the respondents' answers on audit risk variables can be presented in Table 2. It shows the dominant respondents agreed and strongly agreed while eight respondents are not concerned with the audit risks that need to be considered as a determinant of auditor decisions in East Kalimantan.

1. The questions about the indicators of the variables are as follows:
2. The risk of detection is an uncertainty faced by auditors where the likelihood of the evidence that has been gathered by the audit was not able to detect any material misstatement.
3. The overall audit risk is the amount of risk that may be incurred by the auditor who states that the financial statements are presented fairly, when in fact of the financial statements contain material misstatements.
4. The risk of individual audits is the overall audit risk that should be allocated to

**Table 3**  
**Sign Off Premature**

Responses	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly disagree	3	1.5	7.0	7.0
Disagree	4	2.0	9.3	16.3
Quite agree	3	1.5	7.0	23.3
Agree	25	12.4	58.1	81.4
Strongly Agree	10	4.0	18.6	100.0
Total	45	21.4	100.0	

Source: Processed data by SPSS V 20.0 (2013).

**Table 4**  
**Multicollinierity Test (Variances Inflating Factors)**

Model	Colinearity Statistics	
	Tolerance	VIF
Time Budget Pressure	0.470	1.296
Audit Risk	0.324	1.603

Source: Output of SPSS V.11.0.

the related accounts.

5. The existing risk is a material misstatement, assuming there are no policies and procedures related to internal control.

Risk Control is a material misstatement in an assertion that can not be prevented or detected in a timely manner by an entity's internal control. This risk is determined by the effectiveness of internal control policies and procedures to achieve the common objectives of internal control relevant to the audit of the financial statements of the entity.

This variable is by using a Likert scale of 1 to 5 points. The responses from the respondents are used to determine the level of termination audit procedures which will be answered by the auditor. Responses are scored 1 (disagree), 2 (disagree), 3 (quite agree), 4 (agree), 4 (strongly agree), and 5 (strongly agree).

### c. Sign Off Premature

Sign off premature is a decision by an auditor to perform audit procedures which are not complete but still provide an opinion on the audited financial statements (Shockley 1981). The instrument used to measure the variable (Y) using the 3 item of statements. These are to measure the respondents' perceptions re-

garding the influence of materiality decisions by the auditor using five point Likert scale by asking respondents indicate a choice between strongly disagree to strongly agree with the statement proposed. The results of the descriptive statistics of respondents' responses on audit risk variables are shown in Table 3. This indicates the dominant respondents chose agree and strongly agree on indicators of auditor materiality decisions, and only ten of respondents who disagree with behavioral consideration of premature sign off on Public accountant forms (KAP) in East Kalimantan.

1. Questions about the indicators of the variable are as follows.
2. About the completeness of audit procedures for disclosing an audit.
3. Inadequacy of time as based on the audit contract.
4. The indication of weakness that the auditor's opinion does not represent the overall audit process.

This variable is also measured using a Likert scale of 1 to 5 points. Responses of the respondents are used to determine the level of termination audit procedures will be answered by the auditor. The response are scored 1 (disagree), 2 (disagree), 3 (quite agree), 4 (agree), 5 (strongly agree).

**Table 5**  
**Heterocedastisity Test**

	<b>R<sup>2</sup></b>	<b>N</b>	<b>R<sup>2</sup>N</b>	<b>Chi-Square</b>
Time Budget Pressure	0.642	45	28.890	38.545
Audit Risk	0.810	45	36.450	52.545
Average			32.670	45.545

Source: Output of SPSS V.11.0.

**Table 6**

<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Sig. F Change</b>	<b>Durbin-Watson</b>
.869	.756	.737	.000	2.055

### Multicollinearity Test

Multicollinearity is a linear correlation between the independent variables. For example, when there is a correlation higher than or equal to 0.60, there is multicollinearity. As presented in Table 4, the results of the multicollinearity test between the independent variables using tolerance and the Variance Inflating Factor (VIF), the obtained value of tolerance lies between 0.01 and 10. Thus, the data processing of multiple linear regressions did not produce multicollinear.

### Autocorrelation Test

Autocorrelation is a condition where there are trends in the variables that consequently affect a disturbance variable ( $e$ ). It also contains trend. Autocorrelation occurs when the distance between  $e_t$  and  $e_{t-1}$ , there is a high correlation. When there is autocorrelation, then the parameter  $S_b$  obtained is still linear and unbiased. However, the bias  $S_b$  consequently a variable significance test by t-test cannot be performed. Based on the results of the test data in a multiple linear regression, it shows the value of Durbin Watson (DW) of 2.055 (See Table 6), and thus no autocorrelation.

### Heterocedastisity Test

To determine whether the model used contains Heterocedasticity or not, Lagrange Multiplier Test (LM) is used. The test of heterocedasticity  $n \times R^2$  is done by comparing the value of Chi - Square table degrees of freedom 2 and Alpha 5%. Criteria when  $n.R^2 >$  Chi - Square table value then  $e$  ex-

periences heterocedasticity, otherwise if  $n.R^2 <$  value of Chi - Square table then  $e$  is not experiencing heterocedasticity. SPSS results in Table 5.10 indicate that the regression model  $R^2 = 0.001$ , so  $n.R^2 = 32.67 <$  table value of Chi - Square 45.545, then  $e$  is not experiencing heterocedasticity.

### Regression Analysis

This analysis is used to determine the effect of independent variables on the dependent variable based on empirical models. The results can be seen in Table 6, showing that the coefficient of determination ( $R^2$ ) of 0.756, which means 73.7% of the variables in the model, can explain the variable of premature sign off, while the remaining 26.3% is explained by other variables outside the model.

In the discussion section, the effect of time budget pressure has been discussed and the audit risk of premature sign off of the public accounting firm in East Kalimantan uses the results of research that has been processed. This study uses multiple regression analysis's processed using SPSS for windows release 20.0. Regression analysis, statistical summaries obtained as follows:

### Test of Model Accuracy

As in Table 7, the test result shows significance of F is 0.000 or less than 0.05, meaning that all the independent variables in the model (simultaneously) influence the behavior of premature sign off.

### Test of Estimation Accuracy Parameter (Hypothesis)

A t-test is used to test the hypothesis whether

**Table 7**  
**Summary of ANOVA and F Test Result**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	38.281	3	12.760	40.232	.000 <sup>a</sup>
Residual	12.370	42	.317		
Total	50.651	45			

Source: result by SPSS 20.0, 2013.

**Table 8**  
**Summary of t-Test Results**

Model	B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	-.598	.434		-1.379	.176	-1.475	.279		
Time Budget Pressure	.266	.106	.226	2.504	.017	.051	.481	.470	1.298
Audit Risk	.331	.097	.341	3.406	.002	.134	.527	.324	1.603

Source: SPSS 20.0 Calculation Results, 2013.

the statement is correct (proved) or not. From the counted t value, it can be shown in Table 8, all existing variables in the research model have an influence on premature sign off with a significance level at 5%. The interpretations of the above findings are as the following.

- Time Budget Pressure variable has positive and significant effect on Premature Sign Off with a significance level of 0.017.
- Audit Risk variable has positive and significant effect and dominant against Premature Sign Off with a significance level of 0.02.

## Discussions

Time budget pressure has a significant and positive effect on premature sign off in public accounting firms in East Kalimantan. The higher the level of the budget period will trigger a premature sign off behavior. The result supports the previous research conducted by Otley and Pierce (1996), Arens and Loebbecke (2002), and Raghunathan (1991), Taufiq Qurrahman and Andi (2012), Indarto (2011), Mutia et al. (2012), Heriningsih (2000), Suryanita and Hanung (2007), Sososutikno (2003).

However, the results of this study are on the contrary to Iman et al. (2011) and Basuki and Krishna (2006) showing that the time budget pressure does not significantly affect premature sign off. But this is in line with

the inverted U theory by Plous (1993) which describes the relationship between pressure and performance. For example, when there is too much stress, there will be demands that can not be achieved or constraints, resulting in decreased performance.

Tight time budget audit can lead auditors to feel the pressure of time budget (time budget pressure) in the implementation of the audit program resulting from an imbalance between the audit time budget available and the time required for completion of the audit program. Tight time budget audit can lead auditors to feel the pressure in performing audit procedures due to the imbalance between the available times to the time required to complete the audit task, and furthermore these conditions can encourage auditors to act audit quality reduction behaviors (Reduced Audit Quality/RAQ) (Seiler and Kelley 1982).

Premature termination of the audit procedures is normally performed by auditors in auditing when they are faced by a situation where the pressure to be able to complete the audit within the time allocated. Premature sign off on the audit program before completing one or more of the required audit procedures arising from time budget pressure. Time budget pressure requires the auditor to complete a job immediately. Shapeero et al. (2005) in Indarto (2011) suggested that with



the increase of budget tightening, the practice of premature termination of the audit procedures will be increasing as well.

Audit risk has a positive and significant effect on the premature sign off in public accounting firms in East Kalimantan. The results support the research conducted by Taufiq Qurrahman and Andi (2012), Indarto (2011), Pieter (2009), Heriningsih (2002), Suryanita et al. (2007) and (Weningtyas, et al. 2007). However, the results of this study do not support the research conducted by Iman et al. (2011) which showed that the risk of an audit does not have a significant effect on premature termination of the audit procedures. This difference is caused by the respondent's perception of the level of audit risk considerations terminated.

When the auditor wants a low risk of detection means the auditor wants all the evidence collected so as to detect material misstatements.

Proof material so that it can detect any material misstatement then required amount of evidence that more and more number of procedures as well. Thus, when high- risk audit, the auditor should perform audit procedures more so the possibility of making a premature termination of the audit procedures will be higher as well (Weningtyas, et al. 2007).

## CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

All in all, the study can generalize as the following. We can conclude the following:

The test of variable and the results can be inferred that time pressure indicates that auditors in East Kalimantan are getting a high pressure time and they feel having a pressure in budgetary period (time budget pressure) so that this excessive condition increases in stopping premature of audit procedures. The findings of this study indicate that the time budget pressure tends to intensify its efforts to carry out an audit procedure termination prematurely (premature sign off).

The effect of audit risk indicate that auditors East Kalimantan feel having high audit risk and this can increase probability in stopping

audit procedures. Auditors who feel a high audit risk, it will tend to make premature termination of the audit procedures.

This study just takes audit risk variables and time budget pressure to some audit clients faced in East Kalimantan, and the results are all significant variables influencing the premature sign off, with assumption that the condition which is dominant faced by the client is contract of long-term mining business, which is often confronted the exchange rate uncertainty and the speed of completion of work, so this study is different from previous studies of audit cases that are industry or other services.

Auditors are expected to increase the high professionalism in carrying out the task of auditing and auditor independence in order to increase the audit opinion. They can express opinions that are really of the truth that can be accounted for

The auditors are expected to increase the independence of the condition of the occurrence of audit risk. For auditors that exist elsewhere in Indonesia they must be in charge of the clients so that in carrying out its audit duties they can completely be objective and can produce a quality audit reports.

For further research, the researchers are suggested that they use the respondents in a wider scale such as other cities. This is in order to find out and prove how much time budget pressure, auditors and audit risk decisions that affect premature sign off in other big cities in Indonesia.

Future studies can get more variables that can affect the behavior of Premature Sign Off. For example, the auditor characteristics such as (self -esteem, need for approval, need for achievement and the type of competitive behavior).

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